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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-141075-09]

RIN 1545-BJ15

Property Transferred in Connection with the Performance of Services under Section 83

*Correction*

In proposed rule document 2012-12855 appearing on pages 31783-31786 in the issue of Wednesday, May 30, 2012 make the following correction:

On page 31785, in the second column, in the fifth full paragraph, the authority citation “26 U.S.C. 7805.” should read “26 U.S.C. 7805 \* \* \*”.

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